

STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2002

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 10,412,581	\$ 2,207,343	\$ -	\$ -	\$ (8,205,238)	\$ -	\$ (8,205,238)
Security	23,486,809	5,534,968	110,487	-	(17,841,354)	-	(17,841,354)
Physical environment	3,875,341	358,972	65,186	-	(3,451,183)	-	(3,451,183)
Economic environment	3,017,641	4,909,955	127,019	-	2,019,333	-	2,019,333
Transportation	11,582,626	327,933	1,391,872	9,484,703	(378,118)	-	(378,118)
Mental/physical health	85,237	-	5,000	-	(80,237)	-	(80,237)
Culture and recreation	2,798,490	1,016,066	270,176	131,291	(1,380,957)	-	(1,380,957)
Interest on long-term debt	910,211	-	-	-	(910,211)	-	(910,211)
Total governmental activities	56,168,936	14,355,237	1,969,740	9,615,994	(30,227,965)	-	(30,227,965)
Business-type activities							
Water/Wastewater	17,286,285	17,182,142	-	7,272,949	-	7,168,806	7,168,806
UPD Water/Wastewater	1,621,951	1,599,788	-	11,224,795	-	11,202,632	11,202,632
Stormwater	3,937,122	6,862,746	-	580,558	-	3,506,182	3,506,182
Total business-type activities	22,845,358	25,644,676	-	19,078,302	-	21,877,620	21,877,620
Total government	\$ 79,014,294	\$ 39,999,913	\$ 1,969,740	\$ 28,694,296	(30,227,965)	21,877,620	(8,350,345)
General revenues							
Taxes							
Property					12,973,803	-	12,973,803
Sales					15,904,505	-	15,904,505
Other					15,117,493	-	15,117,493
Unrestricted investment interest					3,051,634	1,134,803	4,186,437
Miscellaneous					285,109	53,798	338,907
Special items (Note 12)					-	(637,356)	(637,356)
Transfers, internal activities					15,717	(15,717)	-
Total general revenues and transfers					47,348,261	535,528	47,883,789
Change in net assets					17,120,296	22,413,148	39,533,444
Net assets-beginning					201,065,688	142,223,932	343,289,620
Prior period adjustment (Note 12)					-	(74,537)	(74,537)
Net assets-ending					\$ 218,185,984	\$ 164,562,543	\$ 382,748,527

See accompanying notes to the financial statements.